

Office of the Secretary, DOT

Sec. 19-1

93.1 *Investment Tax Credits Deferred.*

93.2 *Amortization of Deferred Investment Tax Credits.*

[ER-755, 37 FR 19726, Sept. 21, 1972, as amended by ER-980, 42 FR 39, Jan. 3, 1977]

Section 16 Objective Classification—Discontinued Operations

95 Discontinued Operations.

(a) Record here the earnings (losses) of discontinued nontransport operations. For the purposes of this system of accounts and reports discontinued operations shall refer to the disposal of investor controlled companies and non-transport ventures whether sold, abandoned, spun off, or otherwise disposed of. This account shall not include earnings or losses from discontinued transport or transport-related operations.

(b) This account shall be subdivided as follows by all air carrier groups:

95.1 *Income from Discontinued Operations.*

Record here the results of operations of the discontinued operations.

95.2 *Loss of Disposal of Discontinued Operations.*

Record here the gain or loss on the disposal of an operation. If loss is anticipated it should be provided for at the measurement date. If gain is anticipated it should be recognized when realized.

[ER-948, 41 FR 12296, Mar. 25, 1976]

Section 17 Objective Classification—Extraordinary Items

96 Extraordinary Items.

Record here material items characterized by their unusual nature and infrequent occurrence. Events or transactions which are material and either unusual or nonrecurring, but not both, shall be recorded in the profit and loss accounts to which they relate and disclosed on BTS Form 41 Schedule P-2 with identification as to their nature and financial effects.

[Amdt. 241-58, 54 FR 5596, Feb. 6, 1989, as amended at 60 FR 66723, Dec. 26, 1995]

97 Income Taxes Applicable to Extraordinary Items.

Record here income taxes allocable to items of income included in profit and loss account 96 Extraordinary

Items and income tax assessments that do not constitute ordinary adjustments of a recurrent nature. Records supporting entries to this account shall be maintained with sufficient particularity to identify the nature and gross amount of each extraordinary credit and each extraordinary debit.

[ER-948, 41 FR 12296, Mar. 25, 1976]

Section 18 Objective Classification—Cumulative Effect of Changes in Accounting Principles

98 Cumulative Effect of Changes in Accounting Principles.

Record here the difference between the amount of retained earnings at the beginning of the period of a change in accounting principle and the amount of retained earnings that would have been reported at that date if the new accounting principle had been applied retroactively for all periods which would have been affected and by recognizing only the direct effects of a change and the related income tax effect.

[ER-948, 41 FR 12296, Mar. 25, 1976]

OPERATING STATISTICS CLASSIFICATIONS

Section 19 Uniform Classification of Operating Statistics

Sec. 19-1 Applicability.

(a) *United States air carrier.* Each large certificated U.S. air carrier shall file with the Department, on a monthly basis, Form 41 Schedule T-100 "U.S. Air Carrier Traffic and Capacity Data By Nonstop Segment and On-flight Market," and summary data as prescribed in this section and in sections 22 and 25 of this part.

(b) *Foreign (non-U.S.) air carrier:* Each foreign air carrier as required by part 217 of this chapter shall file Form 41 Schedule T-100(f) "Foreign Air Carrier Traffic Data by Nonstop Segment and On-flight Market." The "Instructions to Foreign Air Carriers for Reporting Traffic Data on Form 41 Schedule T-100(f)," (Instructions-Foreign Air Carriers) are included in the Appendix to §217.10 of this chapter.

(c) Reports required by this section shall be submitted to the Bureau of Transportation Statistics in a format

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specified in accounting and reporting directives issued by the Bureau of Transportation Statistics' Director of Airline Information.

(d) On-flight market and nonstop segment detail data by carrier shall be made public only as provided in section 19-6.

[53 FR 46305, Nov. 16, 1988; 53 FR 52404, Dec. 28, 1988, as amended at 60 FR 66723, Dec. 26, 1995; 67 FR 49223, July 30, 2002; 75 FR 41583, July 16, 2010]

Sec. 19-2 Maintenance of data.

(a) Each air carrier required to file Form 41 Schedule T-100 data shall maintain its operating statistics, covering the movement of traffic in accordance with the uniform classifications prescribed. Codes are prescribed for each operating element and service class. All traffic statistics shall be compiled in terms of each flight stage as actually performed.

(b) Each carrier shall maintain data applicable to the specified traffic and capacity elements prescribed in section 19-5 and section 25, and by general service classes prescribed in section 19-4 of this part.

(c) Operating statistics shall be maintained in accordance with the type of record, either nonstop segment or on-flight market.

(d) Schedule T-100 collects summarized flight stage data and on-flight market data. All traffic statistics shall be compiled in terms of each revenue flight stage as actually performed. The detail T-100 data shall be maintained in a manner permitting monthly summarization and organization into two basic groupings: The nonstop segment information that must be summarized by equipment type, within class of service, within pair-of-points, without regard to individual flight numbers. The second grouping requires that the enplanement/deplanement information be broken out into separate units called "on-flight market records." These records must be summarized by class of service, within pair-of-points, without regard for equipment type or flight number.

(e) The Department may authorize joint-service operations between two direct air carriers. Examples of these joint-services are blocked-space agree-

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ments, part-charter agreements, code-share agreements, wet-lease agreements, and other similar arrangements. Joint services operations are reported by the air carrier in operational control of the aircraft. The traffic moving under these agreements is reported on Schedule T-100 the same way as any other traffic on the aircraft.

(f) Any questions regarding T-100 should be e-mailed to T100.Support@dot.gov.

[53 FR 46305, Nov. 16, 1988, as amended at 75 FR 41583, July 16, 2010]

Sec. 19-3 Accessibility and transmittal of data.

(a) Each reporting air carrier shall maintain its prescribed operating statistics in a manner and at such locations as will permit ready accessibility for examination by representatives of the Department. The record retention requirements are prescribed in part 249 of this chapter.

(b) [Reserved]

(c) Form 41 Schedule T-100 reports shall be transmitted in accordance with the standard practices established by the Department, and must be received by the Department within 30 days following the end of each reporting month.

[53 FR 46305, Nov. 16, 1988; 53 FR 52404, Dec. 28, 1988, as amended at 67 FR 49223, July 30, 2002]

Sec. 19-4 Service classes.

The statistical classifications are designed to reflect the operating elements attributable to each distinctive class of service offered. The operating elements shall be grouped in accordance with their inherent characteristics as follows:

(a) *Scheduled services.* Scheduled services shall include traffic and capacity elements applicable to air transportation provided pursuant to published schedules and extra sections to scheduled flights. Scheduled Passenger/Cargo (Service Class F) is a composite of first class, coach, and mixed passenger/cargo service. The following classifications shall be reported, as applicable:

U.S. Air Carriers:

K—Scheduled Services (F+G)